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REPORT

ON THE

ADMINISTRATION

OF THE

SALT DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1901-1902,

WITH

APPENDICES.

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No. 4935 of 1902.

From

S. R. ARTHUR, Esquire, I. C. S.,
Acting Collector of Salt Revenue, Bombay;

To

The Honourable Mr. J. POLLEN, LL. D., I.C.S.,
Commissioner of Customs, Salt,
Opium and A'bkári, Bombay.

Poona, 15th September 1902.

Sir,

I have the honour to submit the Annual Report on the Administration of the Salt Department for the year 1901-1902.

INTRODUCTORY.

Collector's Office.

2. I have been in charge of the Department throughout the year, with the exception of the first five days, when you yourself held charge in addition to your own duties.

The Supervising Staff.

3. The Supervising Staff consisted at the end of the year of one Collector, ten Assistant Collectors and one Native Assistant to the Collector of Salt Revenue.

Strength of the Department.

4. There was the following change in the Subordinate Establishment :—

Under Government Resolution, Revenue Department, No. 3395 of the 16th May 1902, the number of Sowars was reduced by two and a Farrier was appointed in their stead on Rs. 60.

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1900-1901 being given for the purpose of comparison :—

	1900-1901.	1901-1902.	Increase.	Decrease.
1. Number of Supervising Officers ...	12	12	...	...
2. Number of Subordinate Establishment	6,233	6,232	...	1
3. Number of Tálukas	37	37	...	...
4. Number of Salt works	440	439	...	1
5. Number of maunds of salt excised and imported by sea and land on payment of duty	87,95,485	90,33,540	2,38,055	...
6. Number of maunds of salt delivered free and at nominal rate of duty ...	7,63,910	8,09,235	45,325	...
7. Total number of maunds of salt excised, imported and delivered free or at nominal duty	95,59,395	98,42,775	2,83,380	...
8. Total Revenue	2,26,62,739	2,25,89,143	...	73,596
9. Number of offences enquired into ...	2,436	1,678	...	758

6. The financial results of the last year's administration as compared with those of the preceding four years are exhibited below :—

Year.	Gross receipts.	Expenditure.	Refunds.	Total of expenditure and refunds.	Net receipts.	Percentage of charges on gross receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1897-98	2,22,82,621 5 3	16,14,260 14 2	75,613 4 5	16,89,874 2 7	2,05,92,747 2 8	7 9 4
1898-99	2,31,65,860 14 8	15,36,747 3 3	83,202 13 1	16,19,950 0 4	2,15,45,910 14 4	6 1 6
1899-1900	2,16,62,191 9 8	16,64,738 10 7	79,190 2 4	17,43,928 12 11	1,99,18,262 12 9	8 0 9
1900-1901	2,26,62,739 3 6	15,99,524 1 0	72,208 7 6	16,71,732 8 6	2,09,91,006 11 0	7 11 0
1901-1902	2,25,89,143 7 4	15,94,322 12 11	1,06,156 8 6	17,00,479 5 5	2,08,88,664 1 11	7 8 5

SALT.

SALT.

General sources of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may most conveniently be classified under three heads—

(1) Baragra salt manufactured from salt brine at the Government Salt Works on the Runn (Khárághora and Udu), now called the Pritchard Salt Works.

(2) Sea salt produced at works on the Coast, of which one at Dharasna near Bulsar is a Government work. A few works, the property of Government in the Konkan Tálukas, are leased to private individuals. All the rest of the sea salt works are private.

(3) Imported salt produced mainly at salt works in Portuguese India. The figures given in Appendix G will give some idea of the relative importance of these sources of supply.

Nominal duty salt is issued to Foreign Málábar and free salt to Janjira, Cambay, Pátri, Jhinjhuváda and Rádhanpur States, and in lieu of that lost at sea by accident.

Baragra Salt.

Distribution of Baragra Salt.

Opening balance and season's product.

8. The quantity of Baragra salt in stock at the beginning of the year was 35,35,987 maunds, as against 49,26,279 maunds at the beginning of the previous year. The produce during the year under report amounted to 21,34,834 maunds, making with the quantity in stock a total of 56,70,821 maunds.

Removals.

9. The removals during the year under report were 20,20,720 maunds —less by 16,132 maunds than last year, but greater than those of any of the six preceding years. The issues to the United Provinces show a marked increase, which nearly makes up the total decrease observed in issues to other parts of India. The increase may be ascribed to the superior quality of the salt produced and the facilities afforded by the through booking system. The issues to Málwa and Rájputána show such a steady decrease, year by year, as to suggest that in these districts Khárághora salt is being ousted in favour of salt from Sámbhar.

Distribution of Baragra salt.

10. The manner in which the issues of Baragra salt were distributed during the year under report is shown in Appendix A.

Distribution considered according to destination. Local consumption.

11. The issues for local consumption are given in detail in Appendix B. It will be seen that in all the districts in the Bombay Presidency, with the exception of Broach and Bombay, the issues show a large falling off during the year under report as compared with the previous year. This must be attributed to the effects of famine, which are still felt in those parts of the Presidency where Baragra salt is used. The use of natural salt is being checked by the Preventive Establishment, and as soon as the effects of famine disappear the demand for local consumption should increase. In Baroda the consumption of Baragra salt has decreased by 1,635 maunds, as against an increase of 1,157 maunds in the previous year. There is, however, an increase of 9,199 maunds in the removals of Dharasna sea salt for Baroda. The new rules for the prevention of the illicit manufacture and collection of salt and contraband traffic in salt in

certain parts of Baroda territory, which are soon to be brought into force, will probably have a marked effect on the consumption of licit salt there.

Through booking system.

12. The through booking system has worked well during the year. Nearly one-third of the salt issued from the Main Stores was indented for by this means and it may, therefore, safely be assumed that the system is beneficial to traders and is appreciated by them. From the following statement it will be seen how the different systems of payment of duty on Baragara salt have worked during the year under report compared with last year:—

Names of places at which duty was collected.	1900-1901.	1901-1902.
	Mds.	Mds.
Head Quarter Office, Bombay, Main Stores, Khárághora, Ahmedabad Depôt and Broach Custom House	10,29,213	9,74,148
At Treasuries beyond the Presidency	5,46,312	6,41,175
At stations on the Indian Midland Railway ...	9,579	11,748
Total ...	15,85,104	16,27,071

Loss and wastage.

13. The loss and wastage written-off in the accounts amounted to 187,343 maunds against 12,613 maunds in 1900-1901. The increase during the year is due to the clearing of three heaps, whereas no heap was cleared during the preceding year. The percentage of loss and wastage comes to 3·3 against ·22 in the previous year.

Stock at the close of the year.

14. The amount in stock at Khárághora at the end of the year was 3,462,757 maunds against 3,535,987 maunds at the close of the previous year. If 2,799,568 maunds, manufactured during the season of 1901-1902, but stored and brought to account after the close of the year, be added, the total stock amounted to 6,262,325 maunds. Excluding the average issues per year—say about 20 lakhs—the balance will be the requisite reserve to meet two years' demand, as required by Government. I have issued orders to restrict the manufacture of the coming season to 1,600,000 maunds; for to raise the reserve any higher would serve no good purpose and would merely result in unnecessary loss by wastage.

Cost price.

15. The cost price of Baragara salt produced at the Pritchard Salt Works remained the same as in the previous year, *viz.*, Re. 0-1-3 per Indian maund.

Manufacturing season, 1901.

16. The following table contains some details regarding the manufacture of salt at the Pritchard Salt Works during the season of 1901-1902.

Salt Work.	Year.	No. of Pans.	Total crop.	Average yield per Pan.	Maximum yield per Pan.
			Mds.	Mds.	Mds.
Khárághoda	1900-1901	250	10,36,800	4,147	6,844
	1901-1902	250	13,73,318	5,493	9,047
Udu	1900-1901	250	10,97,649	4,390	8,208
	1901-1902	250	14,26,250	5,705	9,625
Total ...	1900-1901	500	21,34,449	4,268	7,526
	1901-1902	500	27,99,568	5,599	9,336

The total crop of the season shows an increase of 665,119 maunds compared with the previous year. The phenomenal yield of the year is explained by the fact that the pans this year were got ready much sooner than last year with the result that the intense heat that prevailed in the month of October considerably helped the manufacture of salt. Brine was let into the first pan at Khárághora on the 3rd October and into the last pan on the 18th November, 1901. The first pan was cleared on the 16th March and the last on the 1st April, 1902. At Udu brine was let into the first pan on the 5th October and into the last pan on the 4th November, 1901. The first pan was cleared on the 27th March and the last on the 17th April, 1902.

Storage.

17. The storage operations which began on the 3rd April, 1902, and ended on the 10th May following, were in every way successful. The newly appointed Inspector, Khan Sáheb Gulam Yasin, has fully justified his selection for the post. The daily average of the storage was 77,766 maunds against 66,701 in the previous year. The engines supplied by the Railway Department did not give satisfaction. New light engines are urgently required. I have addressed you separately on this subject. For the rest the storage operations of 1902 reflect credit on all concerned.

Cost price paid to Agrias.

18. The quantity of salt on which cost price at one anna and three pies per Indian maund was paid to the Agrias during the manufacturing season of 1901-1902 was 2,659,590 maunds, and the amount paid was Rs. 2,07,780. This divided among 1,500 Agrias gives Rs. 138 per man for a working season of about seven months.

Agency System.

19. The agency system has worked satisfactorily during the year under report. An agency was opened at Cambay on the 4th July, 1901, and the rate at which salt should be sold there was fixed at Rs. 2-13-6, the same as at other agencies with the exception of Godhra, Dohád, Abu Road and Rohera where it is Rs. 2-15-0 per Indian maund. The quantity of salt sold at all the agencies was 354,867 maunds against 404,390 maunds in the previous year and at the Ahmedabad Depôt 57,176 maunds against 60,003. On the sales at the Ahmedabad Depôt and at the agencies taken together there has been a profit of Rs. 785-10-4½ against Rs. 1,009-15-5½ during the previous year.

Water-supply.

20. The total rainfall during the year under report was 6·41 inches as against 15·74 in the previous year. The water-supply was, however, well maintained and of good quality in spite of its being the third consecutive year of scanty rainfall.

Health of Kharaghora village.

21. The vital statistics of the new Government village at Kárághora during the year under report read as follows: There were 59 births or 26·1 per mille against 53 or 28·7 per mille in the year 1900-1901. The number of deaths was 98 or 43·3 per mille against 102 or 164·5 per mille in the previous year.

Population.

22. The population of the village was 2,259 during the year under report as compared with 1,847 last year.

Kharaghora Dispensary.

23. The total number of patients treated at the dispensary was 3,283 against 4,855 during the previous year. The falling off is due to the fact that there was much less fever and no epidemic diseases of any kind during the year under report. The most common diseases were malarial fever, diseases of the digestive system and rheumatic affections.

Advances to Agrias.

24. The total amount advanced as Takavi to Agrias was Rs. 9,436 against Rs. 11,228 in the previous year, the decrease being due to a smaller number of new Agrias engaged during the year under report.

SEA SALT.

25. The quantity of salt manufactured during the year was 7,062,604 maunds against 10,153,825, maunds in the previous year, a decrease of 3,091,221 maunds which is due to the early setting in of the monsoon and to high spring tides in April, 1901. The removals on the whole showed an increase of 355,293 maunds the figures being 7,568,067 maunds against 7,212,774 maunds

in the previous year. The decrease in the salt manufactured during the year and the increase in the sales reduced the balance at the close of the year to 1,554,289 maunds against 2,896,849 at the close of the year 1900-1901.

Dharasna.

26. At the Government Salt Works at Dharasna, the year opened with a balance of 376,436 maunds against 239,988 maunds and the quantity manufactured and brought to account was 232,321 maunds against 387,384 maunds in the year 1900-1901. The removals during the year amounted to 257,461 maunds against 247,738 maunds in the previous year. The increase of 9,723 maunds is due to larger demands in Broach and Gáikwár Territory. The balance at the close of the year was 344,078 maunds against 376,436 maunds in the previous year, a decrease of 32,358 maunds due to less production and increased sales.

Rest of the Presidency.

27. In the other salt works, private and leased, the produce was 6,830,283 maunds against 9,766,441 maunds in the previous year. The balance at the beginning of the year was 2,520,413 maunds against 673,032 in the previous year, and the issues amounted to 7,310,606 maunds against 6,965,036 maunds. The balance at the end of the year was 1,210,211 maunds against 2,520,413 maunds at the end of the previous year.

Distribution of Sea Salt.

28. The quantities of salt which were removed for consumption within and without the Presidency from the sea salt works in British Territory together with the distribution of issues during the year under report compared with those of the previous year are given in Appendix D. It will be noticed from the statement that there has been an increase of 440,531 maunds in removals from salt works near Bombay to the Central Provinces, Nizám's Territory, Calcutta and Madras Presidency, and the decrease in removals to Central India, Mysore, and within the Presidency amounted to 147,711 maunds. The net increase therefore amounted to 292,820 maunds. The increase of 26,656 maunds in the removals of nominal duty salt to Foreign Malabár brings the net issues of salt from salt works near Bombay to a total exceeding by 319,476 maunds those of the previous year.

Removals to Central Provinces and Central India.

29. There has been an increase of 19,087 maunds in the removals to the Central Provinces which is nearly double the decrease in the removals thither of Baragra salt, *viz.*, 9,264 maunds. The slight decrease of 74 maunds in the removals to Central India calls for no remarks.

Removals to Nizám's Territory, Calcutta, Madras Presidency, Foreign Malabár and Mysore.

30. The increase of 10,035 maunds in the removals to Nizám's Territory is the more noteworthy considering that the stocks were more than fully replenished during the year 1900-1901. The increase of 109,692 maunds in the removals to Calcutta is attributed to the prices ruling very low owing to the crowded state of the platforms in the Uran and Karanja Tálukas and the consequent anxiety of the shilotries to make room for the new crop. The increase of 26,656 maunds in the removals to Foreign Malabár may be ascribed to the same cause. The decrease in the removals of sea salt from British Territory to Mysore amounts to 63,651 maunds. Deducting from this an increase of 8,253 maunds in the imports of Goa salt to Mysore the net issues to Mysore are found to have decreased by 55,398 maunds as compared with the previous year. This decrease is ascribed partly to the fluctuations of the trade and partly to the increased competition of Madras salt made on Bombay methods. The removals to the Madras Presidency show an increase of 3,01,717 maunds. The increase is noticed chiefly in the removals to British Malabár and is attributed to the low prices of salt prevailing in Uran and Karanja Tálukas during the year.

Umbargaon, Shiroda and Sanikatta.

31. The issues from Umbargaon, Shiroda and Sanikatta are all for local consumption with the exception of 15,699 maunds from Shiroda to British Malabár and 447 maunds and 48 maunds from Sanikatta to British Malabár and Mysore respectively. The variations in the issues are very slight and no explanation seems necessary.

Loss and wastage at Dharasna.

32. The loss and wastage at Dharasna amounted to 7,218 maunds against 3,198 maunds in the previous year, 6,988 maunds by over-estimation, 229 maunds by floods and one maund by theft. The percentage is 1·18 against ·51 in the previous year.

Rest of the Presidency.

33. At the other sea salt works the loss and wastage amounted to 8,29,879 maunds against 9,54,025 maunds in the previous year, as per details given below :—

	Maunds.
Wastage from moisture	2,03,584
Loss by over-estimation	6,06,958
„ by heavy rain	15,218
„ by theft	102
„ by destruction of unsaleable refuse salt	4,017
Total loss and wastage	8,29,879

The percentage of loss and wastage is 8·8 against 9·10 in the previous year.

34. The following table shows the maximum, minimum and average prices of salt at the Northern and Middle Konkan, Shiroda and Sanikatta salt works :—

	Northern and Middle Konkan.		Shiroda.		Sanikatta.	
	1900-1901.	1901-1902.	1900-1901.	1901-1902.	1900-1901.	1901-1902.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund	0 8 0	1 0 0	0 8 0	0 4 6	1 0 0	1 0 0
Minimum do.	0 0 1	0 0 2	0 4 0	0 1 0	0 1 6	0 1 0
Average do.	0 1 8	0 1 7	0 5 ,9	0 4 0	0 2 2	0 ·1 7

Very few transactions took place at all the places either at the highest or lowest prices. The rates generally prevailing were 2 annas per maund in the Northern and Middle Konkan, 4 annas per maund at Shiroda and 1 anna and 6 pies per maund at Sanikatta. The average rates as compared with those of the last year show a slight decrease.

Imported Salt.

Quantity and distribution of imported Salt.

35. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix E.

Goa Salt.

36. The quantity of Goa salt imported during the year was 2,43,833 maunds against 3,00,962 maunds during the previous year, a decrease of 57,129 maunds due to high rates of cost price of salt prevailing in Goa owing to less manufacture during the year under report. Besides the sales during the year 1900-1901 were abnormal, due to brisker demand that followed a year of short supply owing to a bad crop. The greater part of the salt imported was consigned to Belgaum, Dhárwár, Bijápur and Mysore.

Bombay Salt.

37. The quantity of Bombay salt imported *vid* Castle Rock during the year under report was 66,732 maunds against 14,036 maunds in the year 1900-1901 and 505 maunds in 1899-1900. As remarked last year, the importations of Bombay salt *vid* Castle Rock are increasing every year in consequence of rates of freight having been reduced by the Southern Mahratta and West of India Portuguese Railways.

Consumption.

Consumption for the whole Presidency.

	Maunds.
Baragra salt	3,93,591
Sea salt	21,30,436
Add—	25,24,027
Imported salt for local consumption ...	2,06,984
	27,31,011

38. The total quantity of salt issued for consumption in the Bombay Presidency amounted to 27,31,011 maunds, as detailed in the margin. Taking the population at 2,09,74,649 according to the Census of 1901, the average per head is 10·71 lbs. against 11·38 lbs. in the previous year.

[*Note.*—The figures of population are taken from the Bombay Census Report, Part II, and those quoted in the last year's Administration Report were taken from the statement furnished with Government Resolution, General Department, No. 2972 of the 28th May, 1901. Hence the slight difference of 7,666 souls.]

39. The quantity of salt removed for consumption in Gujarát was:— In Gujarát.

	Maunds.
Baragra salt for local consumption	3,93,591
Dharasna salt	2,46,193
Konkan salt	13,150
	6,52,934
Add—	
Imported salt	14
	6,52,948

The quantity distributed amongst a population of 6,024,402 gives an average of 8·91 lbs. per head against 9·7 last year.

40. The quantity of salt issued for local consumption in other parts of the Presidency, *viz.*, the Konkan, the Deccan, the Southern Mahratta Country and North Kánara, may be estimated as under:— In the rest of the Presidency.

	Maunds.
Quantity of salt issued for the whole Presidency ...	27,31,011
Deduct—	
Quantity of salt issued for Gujarát	6,52,948
Balance ...	20,78,063

The population affected being taken at 1,49,90,247 souls, the average per head comes to 11·4 lbs. per head against 12·01 in the previous year.

41. A statement showing the average market price of salt in each District of the Presidency during the years 1900 and 1901 is appended (*vide* Appendix H). Market prices.

Revenue and Expenditure.

42. The receipts and expenditure on account of Salt Revenue for the year under report are shown in Appendix I. An explanation of some of the chief items showing increase and decrease on both sides of the account is given below. Revenue and Expenditure.

43. The increase of Rs. 3,371-0-3 in Import Duty on salt by sea is due to larger importations of Sindha salt from Persia and Packing and Table salt from the United Kingdom. Items of increase in Revenue.

The increase of Rs. 6,063-9-3 under "Ground Rent at Maundage Rate" is due to an increase in the sales of sea salt.

The increase of Rs. 14,612-15-6 under "Other Salt (cost price on salt supplied to fish curers)" is due to larger transactions at the Fish Curing Yards.

The increase of Rs. 70,510-10-0 under "Excise Duty" on salt issued from salt works in the Presidency is due to increased sales of sea salt. Appendix J shows what the transactions—credit and cash—have been during the past 3 years.

The increase of Rs. 2,293-8-0 under "Overtime Work Fees" is due to offices being opened for business on Public Holidays on more occasions than in previous year, and in the Ratnágiri and Kánara Ranges to the cargo steamers having touched at the ports more than usual after office hours. At Rewdanda and Thul there was an extra passenger steamer daily.

The increase of Rs. 5,327-10-0 under "Recovery of Salt Agent's Bagging and Sewing Charges" is due to the fact that the traders elected to purchase bags at the fixed price from the agents as the price of bags was higher in North-West Provinces and Oudh during the year under report.

44. The decrease of Rs. 1,42,827-0-3 under "Import Duty on Salt by Land" is due to less importations of Goa salt for reasons explained in paragraph 36. Items of decrease in Revenue.

The decrease of Rs. 21,918-9-10 under "Proceeds of sale of Baragra salt" and of Rs. 2,384-14-6 under "Ground Rent (Khárágḥoda and Bulsár. Salt Works)" is due to a decrease in sales of salt for reasons explained in paragraph 9.

The decrease of Rs. 9,115-1-4 under "Farm of Government Salt Works" is due to an arrear recovery of Rs. 8,550 on account of the lease of Matunga Salt Works in 1900-1901, whereas there was no such recovery in the year under report.

Items of increase in Expenditure.

45. The increase of Rs. 2,663-13-6 under "Travelling Allowance to Establishment" requires no explanation as it is a fluctuating charge.

The increase of Rs. 8,689-2-10 under "Petty Construction" is due to the construction of some chowkis to replace old ones in the Thána Range and also on the Portuguese Frontier.

The increase of Rs. 8,594-14-2 under "Peons' Clothing" is due to the peons of the Gujarát and Konkan Divisions being supplied with warm coats.

The increase of Rs. 1,722-6-0 under "Overtime Work Fees" is due to an increase in receipts under this head.

The increase of Rs. 24,557-4-0 under "Salt Purchase and Freight" on account of Baragra salt is due to the payment of arrears for 1900-1901 having been made during the year under report.

The increase of Rs. 15,445-14-9 under "Salt Agent's Bagging and Sewing Charges" is partly due to the increase in receipts under this head and partly to the payment of arrears for 1900-1901 having been made in 1901-1902.

The increase of Rs. 33,948-1-0 under "Excise Duty on Salt Refunded" is due to arrear claims on account of wastage allowance on salt having been made during the year.

Items of decrease in Expenditure.

46. The decrease of Rs. 3,822-10-11 under "Pay of the Superior Supervising Establishment, including Exchange Compensation" is due to the post of the Collector of Salt Revenue having been held by a junior officer and the post of Deputy Collector having been abolished. The actual decrease for these reasons amounts to Rs. 7,407, but it was reduced to Rs. 3,823 by the increase in the pay of the Assistant Collectors.

The decrease of Rs. 2,346-8-5 under "Horse Allowance" is due to famine conditions having disappeared on the Northern Frontier and the Inspectors being paid their horse allowance at the usual sanctioned rate.

The decrease of Rs. 33,356-3-0 under "Grain Compensation" is due to the partial disappearance of famine during the year under report. The price of staple food being cheaper, the allowance was paid at Re. 1 instead of at Re. 1-8-0 in most of the Tâlukas in the Konkan Division and on the Goa Frontier. In the Gujarát Division the allowance was paid in few Tálukas, whereas it was paid throughout the preceding year in all the Tálukas.

The decrease of Rs. 1,544-15-9 under "Purchase of Land" is due to the fact that no special charge was incurred during the year under report, such as that of Rs. 1,678 incurred in 1900-1901 for the purchase of land for a compound and a cart-stand near the Preventive Station at Matunga as per Government Resolution, Revenue Department, No. 6513 of the 17th October, 1900.

The derease of Rs. 17,762-15-7 under "Boat Stores and Repairs" is attributed to the fact that no large amounts were required to be spent for repairs during the year, as most of the boats were repaired in the preceding year.

The decrease of Rs. 1,538-7-3 under "Rewards in Salt and Customs Cases" is due to a smaller number of cases having been detected during the year.

The decrease of Rs. 4,239-3-0 under "Arms and Accoutrements" is explained by the fact that no arms were supplied to the sowars on the Northern Frontier during the year under report, whereas they were supplied to the savárs on the Northern Frontier in 1900-1901.

The decrease of Rs. 2,034-13-10 under "Commission on sale of Baragra Salt" is due to the decrease in sales of salt at the Agencies.

The decrease of Rs. 1,194-7-4 under "Scales and Weights" is due to a smaller number of scales having been purchased during the year than in the previous year.

The decrease of Rs. 4,876-14-0 under "Water Supply" is due to the fact that no special charge was incurred during the year as in the previous year owing to the scarcity of water.

MISCELLANEOUS.

Miscellaneous. Fish-curing Yards.

47. The number of fish-curing yards open during the year remained the same as last year, *viz.*, 27—13 in the Ratnágiri District and 14 in the Kánara District. The two yards at Achre and Bhatkal out of the eleven sanctioned under Government Resolution No. 6721 of the 19th October, 1898, could not be opened, the sites required for them not having been acquired. Messrs. Shepherd & Company have now given up the land required for the yard at Bhatkal, and it is expected that the yard will be ready for use in the ensuing season. The site selected at Achre had to be abandoned owing to its close proximity to the Darga and consequent opposition of the local Mahomedans. A new site has been selected which belongs to a private individual and the yard will be opened as soon as the site is acquired.

Year.	Quantity of fish brought to be cured.
	Maunds.
1891-92	12,550
1892-93	29,924
1893-94	41,857
1894-95	66,737
1895-96	100,075
1896-97	120,933
1897-98	47,450
1898-99	109,754
1899-1900	157,106
1900-1901	147,968
1901-1902	252,126

48. Appendix K shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured rose from 147,968 maunds to 252,126 maunds and the quantity of salt issued from 44,491 maunds to 73,719 maunds. It will be seen from the figures noted in the margin that the results of the year under report are most satisfactory. The credit is due to Mr. Jardine and some of the Sar-kárkuns serving under him.

49. With the increase in the quantity of fish brought in, the quantity of cured fish removed from the yards rose from 110,736 maunds to 188,259 maunds. The proportion of the weight of fresh fish to each maund of salt issued was 3·4 as against 3·3 in the previous year. At all the yards in the Ratnágiri District the proportion was almost uniform as last year, while in the Kánara District it varied from 3·02 to 7·5. The reason for this higher proportion is the same as that given in paragraph 50 of last year's Administration Report.

50. The financial results of the working of the yards show on the whole a net profit of Rs. 14,509-14-10 against Rs. 4,207 in the previous year, due mainly to a good fishing season and also to a certain extent to keener attention paid by the officers of this Department to the suppression of illicit use of salt earth for fish-curing in the Ratnágiri District.

51. In the Ratnágiri District, from Málvan southwards the yards have worked at a profit as usual, and from Viziádurg upwards they show improvement when compared with the results of last year. Taken together, all the yards in the Ratnágiri District show a net profit of Rs. 4,710-15-2 as against Rs. 555-0-6 in the previous year.

52. The yards in the Kánara Range show still better results with a net profit of Rs. 9,798-15-8 against Rs. 3,651-5-8.

Offences.

53. The details of cases of offences against the Salt Law disposed of during the year under report are given in Appendix L. The total number of cases detected were 1,678 against 2,436—758 less than in the previous year. Out of these, 1,050 were cases of clandestine removal of salt, 850 in the Northern Division and 200 in the Southern Division.

54. The number of cases of smuggling foreign salt across the Frontier was 251 against 383 in the previous year. The cases detected on the Goa Frontier numbered 166 against 174 and on the Daman Frontier 76 against 194 in the previous year.

55. There were only 36 cases of theft from salt works as against 44 in the previous year, and the quantity of salt smuggled was 111 maunds against 108 in the previous year.

56. The percentage of convictions to persons sent up for trial was 95·9 against 96·29, a little lower than last year. The inadequacy of the punishments in cases of gang smuggling was repeatedly brought to the notice of District Magistrates. Some Magistrates persist in passing inadequate sentences in gang smuggling cases with the result that it pays the smuggler to continue his trade and risk capture. In cases where I thought it necessary, I have drawn the attention of the District Magistrates to the inadequacy of the sentences passed.

Payment of compensation awarded by the Mixed Commissions.

57. No claims were received during the year for compensation awarded by the Mixed Commissions of 1880, 1885 and 1892. The unpaid balance, therefore, remains the same as last year, *viz.*, Rs. 3,825-15-1.

Farms of Government Salt Works.

58. During the year under report, the Government Salt Works at Shiroda were leased with your approval to Mahadeo Wasudeo Naik for a period of 5 years, at an annual rental of Rs. 3,236-4-0. The previous rental was Rs. 2,800 a year.

Relations with Native States.

Baroda.

59. The Rules for the prevention of the illicit manufacture and collection of salt and contraband traffic in salt referred to in paragraph 60 of the last year's Administration Report are still under consideration, and it is hoped that they will soon be brought into force.

Cambay and Janjira.

60. The conditions of the conventions with Cambay and Janjira have, as before, been faithfully kept, and no complaints or difficulties have arisen during the year under report.

CONCLUDING REMARKS.

CONCLUDING REMARKS.

61. I greatly regret to record the recent sudden deaths (1) of Mr. Thom, Assistant Collector of Salt Revenue, Kánara, the Senior Assistant Collector in the Department, who had been in bad health for some years and was proceeding on leave on medical certificate when he died; (2) of Mr. C. J. Taylor, Preventive Officer, Mora, a capable and hard-working officer of high standing; and (3) of Mr. Ramchandra Jiwaji Lotlikar, Daroga of Pen.

62. There have also been the following retirements:—

Khán Sáheb Nanabhai Mancharji, Native Assistant to the Collector of Salt Revenue, Mr. Carrel, Supervisor, Uran Distilleries, Mr. Payne, Coast Guard Inspector, and Mr. Harischandra Gopalji, Sar-Kárkún of Dhárásna. All the above officers have done excellent service in the Department. Khán Sáheb Nanabhai Mancharji has been succeeded by Ráo Sáheb Vinayakrao Madhavrao Morey, and Mr. Carrel by Mr. Hurst.

Northern Frontier.

63. The Northern Frontier Range was in charge of Mr. Close from 1st April to 3rd September, 1901, and of Mr. Macnamara from 4th September to the end of the year. The season was a trying one especially on the north side of the line, where the lack of good drinking water was much felt and supplies were obtained with difficulty. Mr. Macnamara and the Inspectors serving under him all worked well. Of the latter, Messrs. Boyd, Fern, Smith, DeSouza and Steele may be singled out for special mention.

Khárághoda.

64. Mr. Bulkley again held charge of Khárághoda throughout the year. His administration was efficient and he was ably supported by Mr. Lorimer, the Superintendent, Main Stores, who has since left the Department on promotion which he richly deserved, by Mr. Davies, the Assistant Superintendent, and by Khán Sáheb Ghulam Yassin, the new Inspector, Pritchard Salt Works.

65. Mr. Judge has been in charge of the Surat Range during the whole year and has been active and zealous in the performance of his duties. Mr. Threlfall, Senior Coast Guard Inspector, deserves special mention for his energy in dealing with the recrudescence of piracy on this coast, and his efforts were well seconded by the Junior Coast Guard Inspectors, Messrs. Cursetji, Cowasji and Gustadji. Mr. Smyth's excellent work on the Daman Frontier also deserves notice. Surat Range.

66. The charge of the Thána Range was held as follows during the year :— by Mr. Macnamara till 2nd September, 1901, by Mr. Close from that date till 15th November, and by Mr. Hill for the rest of the year. The administration of the Range has been efficient. The following officers are deserving of special mention :—Mr. Hutchinson, Mr. Sinclair and Mr. Tata. Mr. Lake held charge of the Uran Range from 1st April to 19th June, 1901, and from 3rd December, 1901, to 31st March, 1902, and Mr. Hill held charge for the rest of the year. Mr. Jardine administered the Ratnágiri Range throughout the year, and Mr. Thom held charge of Kánara except from 19th April to 30th May, 1901, when Mr. Vithal Venkatesh Pai acted for him. Mr. Jardine did good work in popularizing the fish-curing yards, the sales at which have gone up enormously. Mr. Thom was latterly much hampered by ill-health in spite of which he worked with commendable zeal. Southern Division.

67. Mr. Hill was in charge of the Goa Frontier Range till the 9th May, 1901, and Mr. Pogson for the rest of the year. Mr. Pogson has administered his charge with his usual ability and devotion to duty. All the Inspectors have worked well. Messrs. Pain, Devlin and Jukes may be selected for special mention. Mr. Yeshwant Subrao Pikle, Nákedár at Mazali, has done excellent work. Goa Frontier.

68. Mr. Aitken, Chief Account Officer, has assisted me cordially throughout the year, and I may here mention the trouble he took in visiting places on the Goa Frontier last hot weather to report on the malaria which is rife there, and discover means of destroying the anopheles mosquito. Chief Account Office.

69. Mr. Wadham has been active in the performance of his duties as Assistant Collector in charge Coast Guard Service, and the Coast Guard Inspectors under him have worked satisfactorily. Coast Guard Service.

70. Among the Sar-Kárkúns and Darogas, Messrs. Sitaram Mahipat, L. Augusto, Ramchandra Yeshwant Phanse, Govind Vithal Kelkar, Jairam Raghunath Kharkar, Narayanprasad Ranchodji, Dattatraya Bhau Bichu, Raghunath Purshotam Kolhatkar, Ramchandra Narayan Aryamane, Sayad Akbarali Budhanshah and Vinayak Venkatesh Gokarnkar, are worthy of special praise. Sar-Kárkúns and Darogas.

I have the honour to be,

Sir,

Your most obedient Servant,

S. R. ARTHUR,

Acting Collector of Salt Revenue.

APPENDIX A.

Statement showing the Distribution of Baragra Salt during the years 1900-1901 and 1901-1902.

	1900-1901.						1901-1902.					
	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to North-West Provinces and Oudh.	For export to Central India including Málwa and Rájputána.	For export to Scindia's Territory and Bengal.	Total.	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to North-West Provinces and Oudh.	For export to Central India including Málwa and Rájputána.	For export to Scindia's Territory and Bengal.	Total.
	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.
Khárághoda ...	19,734 20	475,242	743,454	330,939	3,090	1,572,459 20	29,284 20	465,978	854,694	276,555	2,166	1,628,677 20
Ahmedabad ...	60,003 0	...	...	...	...	60,003 0	57,118 0	...	...	58	...	57,176 0
Agencies ...	372,011 0	...	...	27,771	4,608	404,390 0	307,189 0	...	...	22,716	4,962	334,867 0
Total ...	451,748 20	475,242	743,454	358,710	7,698	2,036,852 20	393,591 20	465,978	854,694	299,329	7,128	2,020,720 20

APPENDIX B.

Statement showing in detail the Issues of Baragra Salt for Local Consumption during the years 1900-1901 and 1901-1902.

District.	From							
	Khárághoda.		Ahmedabad.		Agencies.		Total.	
	1900-1901.	1901-1902.	1900-1901.	1901-1902.	1900-1901.	1901-1902.	1900-1901.	1901-1902.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.
Ahmedabad	3,935 20	5,698 20	59,441	56,022	46,789	35,148	110,165 20	96,868 20
Kaira	.....	.....	101	107	70,460	66,390	70,561 0	66,497 0
Broach	618 0	927 0	...	...	...	...	618 0	927 0
Panch Mahals	.....	.....	...	...	52,908	39,048	52,908 0	39,048 0
Gáikwár's Territory ...	6,814 0	12,359 0	24	127	92,492	85,209	99,330 0	97,695 0
Mahi Kántha Agency ...	687 0	3,738 0	437	860	40,734	30,768	41,858 0	35,366 0
Rewa Kántha Agency ...	5 0	3 0	...	...	29,757	20,730	29,762 0	20,733 0
Pálanpur Agency ...	5,460 20	3,824 20	...	...	29,208	21,990	34,668 20	25,814 20
Káthiáwár Agency ...	1,225 20	1,211 20	...	2	...	...	1,225 20	1,213 20
Cambay	.....	230 0	...	...	9,663	7,906	9,663 0	8,136 0
Surat	5 0	3 0	...	...	...	...	5 0	3 0
Bombay	981 0	1,290 0	...	...	...	...	981 0	1,290 0
Poona	3 0	.....	...	...	...	...	3 0	...
Total ...	19,734 20	29,284 20	60,003	57,118	372,011	307,189	451,748 20	393,591 20

S. R. ARTHUR,
Acting Collector of Salt Revenue.

APPENDIX

Statement of the Produce and Sales of Salt manufactured

Divisions.	Tálukas.	Number of Sazas.	Number of Salt Works.	Balance at the commencement of the year.	Produce.			Total of Balance and Produce.
					Estimated contents of heaps.	Excess over estimate of lots disposed of.	Total according to revised estimates.	
	Ahmedabad Collectorate.			Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda	2	2	3,473,499 34 0	2,066,484 0 0	19,222 36 0	2,085,706 36 0	5,559,206 30 0
	Ahmedabad	...	...	62,488 0 0	48,746 0 0	381 0 0	49,127 0 0	111,615 0 0
	Total ...	2	2	3,535,987 34 0	2,115,230 0 0	19,603 36 0	2,134,833 36 0	5,670,821 30 0
	Surat Collectorate.							
	Dharásna	1	1	376,436 0 0	220,960 0 0	11,361 0 0	232,321 0 0	608,757 0 0
	Thána Collectorate.							
Konkan Division.	Umbargaon	1	1	9,884 0 0	4,748 0 0	219 0 0	4,967 0 0	14,851 0 0
	Bassein	7	28	302,895 18 0	1,146,690 0 0	12,518 22 0	1,159,208 22 0	1,462,104 0 0
	Ghodbandar	9	46	386,194 0 0	967,739 20 0	30,206 35 0	997,946 15 0	1,384,140 15 0
	Trombay	4	24	154,481 0 0	678,675 0 0	6,739 20 0	685,414 20 0	839,895 20 0
	Island of Bombay—							
	Mátunga	6	24	356,433 30 0	999,235 15 0	20,162 30 0	1,019,398 5 0	1,375,831 35 0
	Kolába Collectorate.							
	Panvel	6	19	52,533 28 0	414,640 20 0	4,944 30 0	419,585 10 0	472,123 38 0
	Uran	11	83	490,218 30 0	1,662,357 0 0	34,381 0 0	1,696,738 0 0	2,186,956 30 0
	Sankse (Pen)	5	28	147,787 0 0	249,429 2 0	9,334 3 0	258,763 5 0	406,550 5 0
	Karanja	4	25	448,834 0 0	346,513 10 0	22,101 30 0	368,615 0 0	817,449 0 0
	Ratnágiri Collectorate.							
	Shiroda	1	27	37,467 21 0	114,969 0 0	643 20 0	115,612 20 0	153,080 1 0
	Kánara Collectorate.							
	Ankola	1	131	133,679 0 0	101,123 0 0	2,912 0 0	104,035 0 0	237,714 0 0
	Total ...	55	436	2,520,413 7 0	6,686,119 27 0	144,163 30 0	6,830,283 17 0	9,350,696 24 0
	Grand Total ...	58	439	6,432,837 1 0	9,022,309 27 0	175,128 26 0	9,197,438 13 0	15,630,275 14 0

C.

in the Bombay Presidency for the year 1901-1902.

Sales.				Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
On payment of Full Duty.	On payment of Nominal Duty.	Free of Duty.	Total.					
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.	
1,962,283 0	.....	1,261 20	1,963,544 20	48,48,542 8 0	187,265 23 0	2,150,810 3 0	3,408,396 27 0	
57,176 0	.....	.....	57,176 0	1,42,940 0 0	78 0 0	57,254 0 0	54,361 0 0	
2,019,459 0	.....	1,261 20	2,020,720 20	49,91,482 8 0	187,343 23 0	2,208,064 3 0	3,462,757 27 0	
257,461 0	.....	.....	257,461 0	643,652 8 0	7,218 0 0	264,679 0 0	344,078 0 0	
7,411 0	.....	.....	7,411 0	18,527 8 0	699 0 0	8,110 0 0	6,741 0 0	
1,253,981 10	.....	1,021 0	1,255,002 10	28,92,652 8 0	87,353 28 0	1,342,355 38 0	119,748 2 0	
1,012,058 0	.....	524 0	1,012,582 0	24,32,197 8 0	126,031 0 0	1,138,613 0 0	245,527 15 0	
685,424 30	.....	.....	685,424 30	16,26,050 14 0	43,665 10 0	729,090 0 0	110,305 20 0	
913,130 10	4,680 0	.....	917,810 10	22,13,193 8 0	91,628 5 0	1,009,438 15 0	366,393 20 0	Out of 25 agars shown last year, agar Hiragurii has been suppressed, *vide* Government Resolution No. 6668, dated 25th September 1901.
414,912 30	.....	227 35	415,140 25	9,30,991 14 0	29,038 15 0	444,179 0 0	27,944 38 0	
1,663,722 10	141,044 0	39,798 38	1,844,565 8	41,36,166 7 6	242,498 32 0	2,087,064 0 0	99,892 30 0	
213,563 30	86,280 0	.....	299,843 30	5,76,819 4 0	52,818 26 0	352,662 16 0	53,887 29 0	
177,253 20	503,998 0	.....	681,251 20	4,44,767 2 6	118,675 0 0	799,926 20 0	17,522 20 0	
70,821 0	.....	.....	70,821 0	1,76,827 8 0	20,256 10 0	91,077 10 0	62,002 31 0	
90,354 0	.....	30,400 0	120,754 0	2,25,885 0 0	17,215 0 0	137,969 0 0	99,745 0 0	Out of 131 salt works only 71 were worked during 1901-1902.
6,502,632 20	736,002 0	71,971 33	7,310,606 13	1,56,74,079. 2 0	829,879 6 0	8,140,485 19 0	1,210,211 5 0	
8,779,552 20	736,002 0	73,233 13	9,588,787 33	2,13,09,214 2 0	1,024,440 29 0	10,613,228 22 0	5,017,046 32 0	

S. R. ARTHUR,
Acting Collector of Salt Revenue.

APPENDIX D.

Comparative Statement showing the quantities of Salt removed for Consumption within and without the Presidency from the Sea Salt Works in British Territory together with the distribution of issues.

	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		Madras Presidency. British Malabár.	
	1900-1901.	1901-1902.	1900-1901.	1901-1902.	1900-1901	1901-1902.	1900-1901.	1901-1902.	1900-1901.	1901-1902.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	...	...	864	...	...	...	...	...	...	.....
Umbargaon	...	...	...	...	...	...	...	...	...	.....
Bassein, Ghodbandar, Mátunga, Trombay, Panvel, Uran, Karanja and Pen.	1,049,980	1,069,067	7,997	7,923	875,303	885,338	634,760	744,452	1,137,232	1,441,705
Shiroda	...	...	...	...	...	...	...	...	13,776	15,699
Sanikatta	...	...	...	...	...	...	...	...	1,323	447
Total ...	1,049,980	1,069,067	8,861	7,923	875,303	885,338	634,760	744,452	1,152,331	1,457,851

	For Export to											
	Madras Presidency—*continued.*				Foreign, Malabár, Cochin and Travancore.		Mysore.		Within the Presidency.		Grand Total.	
	Rest of the Presidency.		Total.									
	1900-1901.	1901-1902.	1900-1901.	1901-1902.	1900-1901.	1901-1902.	1900-1901.	1901-1902.	1900-1901.	1901-1902.	1900-1901.	1901-1902.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	...	...	...	...	...	...	...	...	246,874	257,461	247,738	257,461
Umbargaon	...	...	...	...	...	...	...	...	4,594	7,411	4,594	7,411
Bassein, Ghodbandar, Mátunga, Trombay, Panvel, Uran, Karanja and Pen.	222,152	219,396	1,359,384	1,661,101	709,346	736,002	381,205	317,554	1,774,169	1,690,183	6,792,144	7,111,620
Shiroda...	...	...	13,776	15,699	...	...	...	...	53,897	55,122	67,673	70,821
Sanikatta	...	...	1,323	447	...	...	194	48	99,108	120,259	100,625	120,754
Total ...	222,152	219,396	1,374,483	1,677,247	709,346	736,002	381,399	317,602	2,178,642	2,130,436	7,212,774	7,568,067

S. R. ARTHUR,
Acting Collector of Salt Revenue.

APPENDIX E.

APPEN

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea.					Place of Export.
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	
				Mds. s. t.	Rs. a. p.	
Packing, table and common salt.	United Kingdom.	Bombay ...	Steamer ...	4,066 4 0	10,165 4 0	
Packing salt ...	Holland ...	Do. ...	Do. ...	56 0 13	140 0 2	
Do. ...	Victoria ...	Do. ...	Do. ...	17 32 66	44 8 10	
Table salt ...	Marseilles ..	Do. ...	Do. ...	2 27 40	6 11 6	
Packing salt ...	Belgium ...	Do. ...	Do. ...	1 13 40	3 5 6	
Common salt ...	New South Wales.	Do. ...	Do. ...	0 9 60	0 9 9	
Packing salt ...	Hamburg ...	Do. ...	Do. ...	0 12 53	0 12 8	
Common salt ...	Mauritius ...	Do. ...	Do. ...	2 11 73	5 11 11	
Packing salt ...	Bremen ...	Do. ...	Do. ...	0 36 73	2 4 11	
Do. ...	Queensland...	Do. ...	Do. ...	2 2 53	5 2 8	
Do. ...	Ports not known.	Do. ...	Do. ...	4 36 29	12 4 4	
Table, ordinary and Persian salt.	Bassorah ...	Do. ...	Do. ...	9 12 40	23 4 6	
Sindh, packing and Common salt.	Persia ...	Do. ...	Country Craft and Steamer.	3,660 9 60	9,150 9 9	
Packing salt ...	Japan ..	Do. ...	Steamer ...	0 24 27	1 8 4	
Do. ...	Ceylon ...	Do. ...	Do. ...	1 37 66	4 13 10	
Papadkhar ...	Cutch ...	Do. ...	Country Craft...	0 5 34	0 5 5	
Black salt ...	Káthiáwár ...	Do. ...	Do. ...	2,312 26 26	5,781 10 4	
Goa salt ...	Goa Territory.	Kánara District.	Do. ...	1 34 73	4 10 11	
			Total ...	10,141 19 26	25,353 11 4	.....
Káthiáwár salt ...	.....	.....	.....	.....	.....	Gogo ...
Goa salt ...	.....	.....	.....	.....	.....	Diggi ...
Do. ...	.....	.....	.....	.....	.....	Bánda ...
Do. ...	.....	.....	.....	.....	.....	Kelghát ...
Do. ...	.....	.....	.....	.....	.....	Kárwár ...
Do. ...	.....	.....	.....	.....	.....	Castle Rock ...
Do. ...	.....	.....	.....	.....	.....	Do. ...
Do. ...	.....	.....	.....	.....	.....	Do. ...

DIX E.

and by Land into the Bombay Presidency during the year 1901-1902.

Importations by Land.					Total of Imports by Sea and Land.	
Place of Import.	By what Route.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	Quantity imported.	Amount of Import Duty levied.
			Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
.....	.....	.....	.....	.....	10,141 19 26	25,353 11 4
Ahmedabad District.	Bhavnagar and Ghogho Road.	Cart-loads ...	14 28 40	36 12 6		
Bombay Presidency.	Goa Frontier.	Head and bullock-loads.	1,597 17 40	3,993 9 6		
Do. ...	Do. ...	Do. ...	8,002 5 20	20,005 5 3		
Do. ...	Do. ...	Do. ...	907 24 20	2,269 0 3		
Do. ...	Do. ...	Do. ...	1,345 34 20	3,364 10 3		
Do. ...	Do. ...	Rail ...	184,974 37 40	5,79,944 14 6		
Mysore ...	Do. ...	Do. ...	45,537 35 60			
Madras ...	Do. ...	Do. ...	1,465 5 20			
		Total ...	243,845 28 20	6,09,614 4 3	243,845 28 20	6,09,614 4 3
		Grand Total ...			253,987 7 46	6,34,967 15 7

S. R. ARTHUR,
Acting Collector of Salt Revenue.

APPENDIX F.

Statement showing the Quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1900-1901 and 1901-1902.

Description of Salt.	1900-1901.		1901-1902.		Remarks.
	Quantity.	Amount realized.	Quantity.	Amount realized.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Baragara Salt ...	2,036,852 20 0	51,26,632 8 0	2,020,720 20 0	49,91,482 8 0	
Sea Salt	7,513,753 22 74	1,68,64,618 12 11	7,811,914 36 13	1,69,27,350 9 3	
Natural Salt... ...	.....	.....	.....	.....	
Sinda Salt	2,460 0 0	6,150 0 0	3,660 9 60	9,150 9 9	
Table Salt	3,907 18 26	9,768 10 4	4,166 28 27	10,416 12 4	
Bhávnagar Black Salt (Sanchal) ...	2,422 22 26	6,056 6 4	2,312 26 26	5,781 10 4	
Total ...	9,559,396 3 46	2,20,13,226 5 7	9,842,775 0 46	2,19,44,182 1 7	

APPENDIX G.

Details of Issues of Salt from different sources of supply during the years 1900-1901 and 1901-1902.

	Full Duty.		Nominal Duty.		Free.		Total.	
	1900-1901.	1901-1902.	1900-1901.	1901-1902.	1900-1901.	1901-1902.	1900-1901.	1901-1902.
	Mds.	Mds. s.	Mds.	Mds.	Mds.	Mds. s.	Mds.	Mds. s.
Baragara Salt ...	2,035,821	2,019,459 0	...	...	1,031½	1,261½ 0	2,036,852½	2,020,720½ 0
Sea Salt ...	6,449,895	6,760,093 20	709,346	736,002	53,533	71,971 33	7,212,774	7,568,067 13
Imported Salt ...	309,769	253,987 7	...	...	...	...	309,769	253,987 7
Total ...	8,795,485	9,033,539 27	709,346	736,002	54,564½	73,233 13	9,373,036½	9,842,775 0

S. R. ARTHUR,
Acting Collector of Salt Revenue.

APPENDIX H.

Statement showing the average market price of Salt in each District of the Presidency during the years 1900 and 1901.

District.	1900.	1901.
	Rs. a. p.	Rs. a. p.
Bombay	4 2 10	4 2 5
Ahmedabad	2 15 5	2 15 5
Kaira	3 3 6	3 2 11
Panch Maháls	3 5 4	3 1 6
Broach	3 1 3	3 1 10
Surat	3 10 5	3 10 11
Thána	3 9 5	3 9 5
Kolába	3 3 5	3 8 0
Ratnágiri	3 8 8	3 5 1
Kánara	4 4 9	3 10 3
Násik...	3 7 11	3 7 1
Khándesh	3 14 8	3 10 4
Ahmednagar	3 8 8	3 3 9
Sholápur	3 9 2	3 9 2
Poona	3 8 6	3 5 3
Sátára	3 8 8	3 7 5
Belgaum	3 15 11	4 0 3
Dhárwár	3 13 9	3 13 7
Bijápur	3 8 3	3 6 3

S. R. ARTHUR,
Acting Collector of Salt Revenue.

APPENDIX I.

Statement showing Details of Receipts and Expenditure of the Salt Department for the year 1901-1902, *contrasted with those of the year* 1900-1901.

RECEIPTS.

Items.	1901-1902.	1900-1901.
SALT REVENUE.	Rs. a. p.	Rs. a. p.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	25,353 11 4	21,982 11 1
Do. by Land	6,09,614 4 3	7,52,441 4 6
Proceeds of Sale of Government Salt—		
Baragara Salt	2,99,062 6 3	3,20,981 0 1
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,06,549 7 4	1,00,485 14 1
Ground-rent (Khárághoda and Bulsár Salt) ...	56,396 0 8	58,780 15 2
Do. (Konkan Salt Works credited to Land Revenue)...	249 3 5	248 4 1
Farms of Government Salt Works	57,250 12 0	66,365 13 4
Other Salt (cost price on salt supplied to fish-curers)	36,859 15 0	22,246 15 6
Excise Duty—		
Full Duty	2,12,97,755 6 0	2,12,27,244 12 0
Nominal Duty...	11,458 12 0	11,557 10 0
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	4,666 13 10	4,761 15 7
Total, Imperial ...	2,25,05,216 12 1	2,25,87,097 3 5
PROVINCIAL.		
Fines and Forfeitures	3,738 0 6	3,319 4 4
Miscellaneous—		
Overtime Work Fees	9,837 0 0	7,543 8 0
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers	3,590 14 1	2,942 14 6
Recovery of Salt Agents' Bagging and Sewing charges	40,547 3 0	35,219 9 0
Recovery of clothing charges	12,537 10 2	12,475 1 10
Other Items	2,538 5 9	3,978 1 1
Sale-proceeds of farms, &c. (credited to XXIII, Stationery and Printing.)	1,137 9 9	163 9 4
Total, Provincial ...	83,926 11 3	75,642 0 1
Grand Total, Salt Revenue ...	2,25,89,143 7 4	2,26,62,739 3 6

	Rs. a. p.
Total Decrease ...	1,77,879 5 0
Total Increase ...	1,04,283 8 10
Net Decrease ...	73,595 12 2

APPENDIX I—*continued.*

EXPENDITURE.

Items.	1901-1902.			1900-1901.		
SALT, IMPERIAL.	Rs.	a.	p.	Rs.	a.	p.
Superior Supervising Establishment—						
Pay, including Exchange Compensation ...	1,22,329	5	5	1,26,152	0	4
Travelling Allowance	13,269	11	0	13,507	3	7
Tentage	1,809	13	2	1,846	9	6
Subordinate Establishment—						
Pay, including Exchange Compensation Allowance	9,48,709	14	7	9,48,286	8	8
Travelling Allowance	35,973	6	6	33,309	9	0
House Rent Allowance	296	12	5	300	0	0
Horse Allowance...	7,825	9	0	10,172	1	5
Grain Compensation	37,487	11	0	70,843	14	0
Contingencies—						
Epidemic Charges	354	11	3	320	2	6
Service Stamps and bearing Postage	8,325	9	0	8,671	1	6
Telegram Charges	288	7	0	272	7	0
Repairs to Boundary marks	16	10	0	1	12	0
Law Charges	688	13	6	.....		
Freight and Value of English Stores	.....			25	14	0
Purchase of Books	109	5	0	59	4	0
Do. of Land and Compensation for land ...	457	2	4	2,002	2	1
Purchase of New Boats	1,566	2	0	780	0	0
Rents	6,926	9	11	7,161	7	7
Rates and Taxes	1,426	11	2	453	7	2
Prizes for best Salt manufactured at Khárághoda	600	0	0	600	0	0
Carriage of Sowárs' Horses	.....			672	13	6
Boat Stores and Repairs	24,050	9	6	41,813	9	1
Rewards in Salt and Customs cases	9,453	11	2	10,992	2	5
Petty construction	47,350	3	6	33,661	0	8
Peons' clothing (Táluka Offices)	33,984	15	2	25,390	1	0
Arms and Accoutrements	352	10	3	4,591	13	3
Boat Allowance	14,464	15	5	14,491	6	7
Overtime Work Fees	7,387	6	0	5,665	0	0
Salt Purchase and Freight on account of Baragara Salt	3,01,387	13	9	2,76,830	9	9
Do. do. removal of Salt to Fish-curing Yards	12,648	7	8	12,027	5	9
Khárághoda Dispensary Charges	835	1	10	418	1	11
Commission on Sale of Baragara Salt... ..	9,645	11	6	11,680	9	4
Salt Agents' Bagging and Sewing Charges ...	44,158	12	6	28,712	13	9
Scales and Weights	1,187	7	0	2,381	14	4
Repairs to Tents...	.....			6	2	0
Supply of Medicines	213	3	1	490	2	2
Carriage of Tents and Records	2,410	0	1	2,185	14	7
Supply of Water	725	2	3	5,602	0	3
Peons' Uniforms and Belts (Huzúr Offices) ..	433	3	1	112	4	0
Petty Repairs	8,934	6	5	9,527	2	8
Petty Supply	3,911	15	7	3,706	12	1
Purchase of Carpets	527	3	8	531	14	0
Purchase of furniture	1,408	10	4	1,194	11	9
Repairs of furniture	68	13	6	69	14	6
Parcel Charges	295	4	6	233	1	0
Remittance of Treasure...	259	12	6	359	14	0
Carried forward ...	17,14,557	12	6	17,23,150	10	8

APPENDIX I—*continued.*

EXPENDITURE—*continued.*

Items.	1901-1902.	1900-1901.
	Rs. a. p.	Rs. a. p.
Brought over ...	17,14,557 12 6	17,23,150 10 8
SALT, IMPERIAL—*continued.*		
Contingencies—continued.		
Conveyance of Confiscated Salt, &c.	147 12 0	309 1 8
Monsoon Weather Fences...	6,298 5 3	6,334 10 2
Gám Khareh Allowance	645 10 2	543 12 0
Destruction of Salt	40 12 0	.....
Miscellaneous	277 3 5	366 5 0
Total, Salt ...	17,21,967 7 4	17,30,704 7 6
Deduct amount not subject to Division (*a*) ...	3,63,990 2 10	3,36,861 3 1
Net amount	13,57,977 4 6	13,93,843 4 5
Deduct one-tenth debitable to Customs	1,35,797 11 8	1,39,384 5 3
Net nine-tenths debitable to Salt (*b*)	12,22,179 8 10	12,54,458 15 2
Net debitable to Salt (*a*) and (*b*)...	15,86,169 11 8	15,91,320 2 3
Stationery and Printing	8,153 1 3	8,203 14 9
Excise duty on Salt, &c., refunded	1,06,156 8 6	72,208 7 6
GRAND TOTAL, SALT EXPENDITURE ...	17,00,479 5 5	16,71,732 8 6

	Rs. a. p.
Total Increase ...	61,077 0 9
Total Decrease ...	32,330 3 10
Net Increase ...	28,746 12 11

S. R. ARTHUR,
Acting Collector of Salt Revenue.

APPENDIX J.

Statement showing Transactions, Credit and Cash, during the past three years.

	1899-1900.		1900-1901.		1901-1902.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year	7,333,773 16 0	1,95,84,433 8 0	7,796,737 6 0	1,94,96,842 14 0	7,857,929 34 0	1,96,44,624 10 0
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the next year	569,504 0 0	.....	597,104 32 0	.....	819,944 32 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year; duty on which at Rs. 2-8-0 was realized and accounted for in that year.	121,919 28 0	.....	99,874 2 0	.....	102,677 34 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	6,49,921 4 0	.....	14,73,911 10 0	.....	14,92,762 0 0
5. Duty realized in the year, but quantity not issued until after expiry of the year	.....	2,17,516 12 0	.....	2,42,881 2 0	.....	1,57,503 12 0
6. Duty realized for salt remaining unissued on credit bonds; duty at Rs. 2-8-0 having been realized in the year before issue	.....	7,491 4 0	.....	13,609 2 0	.....	2,655 0 0
Total ...	8,545,267 4 0	2,04,59,362 12 0	8,485,716 0 0	2,12,27,244 12 0	8,779,552 20 0	2,12,97,755

S. R. ARTHUR,
Acting Collector of Salt Revenue.

APPENDIX K.

Statement showing the operations of the Fish-curing Yards in the Bombay Presidency for the year 1901-1902.

No.	Name of Yard.	Year.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each maund of Salt.	Expenditure, including the cost of construction and removal, &c., of Yards.	Receipts. Amount realized by sale of Salt at 8 annas per maund.	Receipts. Miscellaneous receipts.	Receipts. Stock of Salt at the close of the year.	Receipts. Value of Salt in Stock at the close of the year at cost price.	Receipts. Total.
	Ratnágiri Range.		Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s.	Rs. a. p.	Rs. a. p.
1	Jaigad	1901-1902	9,246 10	3,035 20	7,575 30	3·04	1,440 0 11	1,517 12 0	.....	1,797 10	373 0 9	1,890 12 9
		1900-1901	756 30	252 10	559 26	3·	748 15 9	126 2 0	.....	1,164 2	242 1 9	368 3 9
2	Waroda	1901-1902	1,249 30	395 30	936 30	3·2	436 6 1	197 14 0	2 8 0	505 3⅝	117 4 5	317 10 5
		1900-1901	234 23	77 25	181 10	3·03	488 14 11	38 13 0	0 6 6	900 33	209 2 8	248 6 2
3	Kálbádevi	1901-1902	1,353 28½	450 0	1,026 16	3·	813 14 9	225 0 0	.....	980 20	198 14 11	423 14 11
		1900-1901	1,311 37	433 0	772 23	3·03	723 3 7	216 8 0	.....	567 1	122 12 2	3,394 2 0
4	Ratnágiri	1901-1902	20,506 5	6,744 30	15,618 20	3·04	3,218 3 2	3,372 6 0	.....	3,617 8	827 8 0	4,199 14 0
		1900-1901	1,328 25	421 10	756 24	3·1	892 0 8	210 10 0	.....	1,514 14	301 11 8	512 5 8
5	Purnagad	1901-1902	1,041 20	346 20	890 4	3·01	298 5 10	173 4 0	.....	144 27	29 15 6	203 3 6
		1900-1901	198 30	66 10	181 26	3·	282 5 5	33 2 0	.....	591 7	122 7 4	155 9 4
6	Jaitápur	1901-1902	10,238 10	3,347 30	7,349 4	3·6	1,677 0 7	1,673 14 0	.....	2,597 29	547 4 8	2,221 2 8
		1900-1901	4,839 13	4,612 30	4,509 29	3·	1,270 13 6	806 6 0	.....	2,369 10	487 3 9	1,293 9 9
7	Vizíádurg	1901-1902	8,418 16	2,786 0	7,445 4½	3·02	1,426 10 7	1,393 0 0	.....	1,847 25⅛	395 7 1	1,788 7 1
		1900-1901	1,199 24½	391 0	1,058 34	3·06	1,080 6 11	195 8 0	.....	2,542 24	555 5 11	753 13 11
8	Devgad	1901-1902	794 20	264 20	662 15	3·	733 13 8	132 4 0	.....	937 9	200 2 2	332 6 2
		1900-1901	643 0	181 0	542 20	3·	508 14 10	90 8 0	.....	1,201 29	256 9 11	347 1 11
9	Málvan	1901-1902	14,189 30	4,569 0	10,599 27	3·1	2,151 13 3	2,284 8 0	0 11 0	2,373 2½	760 11 4	3,045 14 4
		1900-1901	13,421 10	4,006 10	10,978 20	3·3	1,830 7 3	2,003 2 0	1 8 6	2,361 15	662 6 10	2,667 1 4
10	Devbág	1901-1902	18,671 35	6,164 20	14,834 15	3·03	2,235 5 0	3,082 4 0	4 0 6	1,679 6	384 14 11	3,471 3 5
		1900-1901	19,135 0	6,415 30	15,221 10	2·97	2,413 10 3	3,207 14 0	0 1 6	1,370 1½	325 2 6	3,533 2 0
11	Nivti	1901-1902	4,523 30	1,243 0	3,555 30	3·6	659 1 4	621 8 0	.....	745 20	159 5 2	780 13 2
		1900-1901	3,589 24½	1,086 20	2,782 22½	3·3	587 1 11	543 4 0	.....	985 23½	213 13 8	757 1 8
12	Vengurla	1901-1902	18,802 17	6,006 20	14,345 6	3·1	2,409 3 9	3,003 4 0	.....	2,825 36	650 14 7	3,654 3 7
		1900-1901	11,374 0	3,640 20	8,252 22	3·1	2,028 7 9	1,820 4 0	.....	3,511 3	762 15 1	2,582 12 3
13	Shiroda	1901-1902	2,721 25	899 5	2,117 34	3·03	867 7 2	449 9 0	.....	971 3	209 0 3	748 9 3
		1900-1901	1,385 10	457 30	1,074 31	3·03	794 0 1	228 14 0	.....	1,585 26½	322 1 5	550 15 5
	Total of the Ratnágiri Range.	1901-1902	111,756 36½	36,252 35	86,806 35½	...	18,367 3 1	18,126 7 0	7 3 6	21,021 38⅝	4,944 7 9	23,078 2 3
		1900-1901	59,317 27	19,041 35	46,872 17½	...	13,649 6 10	9,520 15 0	2 0 6	20,664 35½	4,632 7 10	14,205 7 4
	Kánara Range.											
14	Majali	1901-1902	11,674 20	2,623 0	8,419 30	4·5	875 1 6	1,311 8 0	.....	1,399 13	247 14 10	1,559 6 10
		1900-1901	12,462 0	3,539 20	8,402 30	3·52	1,333 12 0	1,769 12 0	.....	2,048 9½	405 10 10	2,175 6 10
15	Baitkhol	1901-1902	32,286 34	10,682 0	21,092 2	3·02	2,152 3 4	5,341 0 0	.....	1,148 13	171 6 10	5,512 6 10
		1900-1901	17,409 35	5,744 0	11,328 22	3·03	2,200 4 10	2,872 0 0	2 0 0	3,179 21	489 11 10	3,363 11 10
16	Bingi	1901-1902	343 10	53 0	263 30	6·5	59 4 2	26 8 0	.....	171 27⅝	37 8 11	64 0 11
		1900-1901	251 10	28 20	219 29	8·82	71 15 4	14 4 0	.....	224 27⅝	54 8 5	68 12 5
17	Chendiya	1901-1902	3,259 10	734 20	2,637 0	4·6	421 9 4	367 4 0	.....	982 5⅛	147 6 9	504 10 9
		1900-1901	741 0	150 0	552 30	4·94	332 13 0	75 0 0	.....	405 15⅛	159 12 1	234 12 1
18	Kodar	1901-1902	24,906 20	8,141 20	16,959 0	3·6	1,919 9 1	4,070 12 0	.....	683 13	103 9 4	4,174 5 4
		1900-1901	20,550 35	6,464 20	16,037 9	3·18	2,381 7 4	3,232 4 0	.....	3,149 28⅞	530 5 2	3,771 9 2
19	Harwada	1901-1902	23,030 0	5,964 0	17,869 0	3·9	1,211 10 6	2,982 0 0	.....	616 25	91 2 7	3,073 2 7
		1900-1901	15,753 25	3,933 0	11,715 5	4·	1,758 11 8	1,916 8 0	3 4 0	2,046 12	438 12 10	2,408 8 10
20	Keni	1901-1902	7,977 35	1,420 0	5,079 24	5·7	422 9 2	700 0 0	0 2 1	187 14	25 8 5	725 10 6
		1900-1901	2,038 0	289 0	1,606 12	7·05	462 12 6	344 8 0	.....	597 19	186 9 7	331 1 7
21	Gangavali	1901-1902	9,158 25	1,953 0	7,073 35	4·7	531 9 3	976 8 0	.....	446 8	73 6 11	1,049 14 0
		1900-1901	5,367 20	1,434 20	3,847 30	3·75	578 15 5	717 4 0	.....	1,408 13	229 10 5	946 14 5
22	Tadri	1901-1902	3,503 27	824 0	2,349 18	4·3	436 13 3	412 0 0	3 0 0	261 0	30 10 11	445 10 11
		1900-1901	1,075 25	174 20	633 38	6·16	355 5 7	87 4 0	.....	485 10	97 8 11	184 12 11
23	Kumta	1901-1902	6,377 36	846 20	5,964 7	7·5	479 7 1	423 4 0	.....	329 1	48 5 0	471 9 0
		1900-1901	48 20	6 0	49 19	8·08	354 4 11	3 0 0	.....	235 7½	37 2 8	40 2 8
24	Knsarkod	1901-1902	14,813 34	3,649 20	11,127 6	4·06	1,281 13 0	1,824 12 0	.....	1,825 18	279 14 11	2,104 10 11
		1900-1901	12,551 0	3,609 20	9,042 19	3·48	1,918 7 8	1,804 13 0	.....	1,595 21	340 8 4	2,145 4 4
25	Manki	1901-1902	1,936 21	379 0	1,721 0	5·1	205 0 11	189 8 0	.....	275 35	43 15 1	233 7 1
		1900-1901	209 30	46 20	167 0	4·55	141 0 9	23 4 0	.....	210 19	32 4 7	55 8 7
26	Murdeshwar	1901-1902	582 30	146 0	454 5	3·9	201 15 7	73 0 0	.....	451 8	69 4 4	142 4 4
		1900-1901	40 30	9 0	31 8	4·53	198 3 8	4 8 0	.....	597 18	91 11 0	96 3 0
27	Shirali	1901-1902	517 25	91 0	442 20	5·7	145 5 8	45 8 0	.....	241 0	36 2 7	81 10 7
		1900-1901	151 15	21 20	130 23	7·04	145 11 6	10 12 0	.....	133 0	20 11 2	31 7 2
	Total of the Kánara Range.	1901-1902	140,369 7	37,467 0	101,452 17	...	10,343 15 10	18,733 8 0	3 2 1	8,998 21⅛	1,406 5 5	20,142 15 6
		1900-1901	88,651 5	25,450 0	63,864 15	...	12,202 14 2	12,725 0 0	5 4 0	16,311 21½	3,123 15 10	15,854 3 10
	Grand Total	1901-1902	252,126 3½	73,719 35	188,259 12½	3·4	28,711 2 11	36,859 15 0	10 5 7	30,020 19⅞	6,350 13 2	43,221 1 9
		1900-1901	147,968 32	44,491 35	110,736 32½	3·32	25,852 5 0	22,245 15 0	7 4 6	36,976 17	7,806 7 8	30,059 11 2

	Rs. a. p.
Total Receipts	43,221 1 9
„ Expenditure	28,711 2 11
Net profit for the year ...	14,509 14 10

S. R. ARTHUR,
Acting Collector of Salt Revenue.

APPENDIX L.

APPEN

Statement showing Details of Cases of Salt smuggling

Divisions.	Nature of Offence.												Mode of							
	Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division ...	2	3 6 62	8	5 12 21	849	129 28 40½	...	...	66	15 26 64	925	153 34 27½	379	64 19 14	2	1 20 50	3	2 14 36	101	25 35 16½
Daman Frontier ...	...	...	68	148 25 28	1	0 1 4	...	...	...	...	69	148 26 32	51	140 10 64	...	...	...	...	...	...
Total, N. D. and Daman ...	2	3 6 62	76	163 37 49	850	129 29 44½	...	...	66	15 26 64	994	302 20 59½	430	204 29 78	2	1 20 50	3	2 14 36	101	25 26 16½
Southern Division ...	34	107 31 34½	9	29 32 0	200	103 17 20	1	272 0 0	272	303 35 59	516	815 36 32½	85	131 39 60½	...	...	9	70 39 34	16	305 23 67
Goa Territory ...	...	...	166	309 18 18	...	...	...	...	2	14 39 0	168	324 17 18	115	300 31 22½	...	...	1	4 20 0	...	...
Total, S. D. and Goa ...	34	107 31 34½	175	338 10 18	200	103 17 20	1	272 0 0	274	318 34 59	684	1,140 13 50½	200	432 31 3	...	...	10	75 19 34	16	305 23 67
Total ...	36	110 38 16½	251	492 7 67	1050	233 6 64½	1	272 0 0	340	334 21 42	1678	1,442 34 30½	630	637 21 1	2	1 20 50	13	77 33 70	117	331 10 3½

DIX L.

disposed of by the Salt Department during the year 1901-1902.

SALT.

SMUGGLING.				HOW CASES WERE DISPOSED OF.												
Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.	Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Rewards granted, if any.	REMARKS.
No.	Quantity.	No.	Quantity.														
	Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
449	59 33 71½	925	153 34 27½	1,015	13	1,002	982	20	98·003	2,545 8 0	709 3 8	133 6 8	842 10 4	3,049 8 0	852 2 5	3,599 7 11	
19	8 15 48	60	148 26 32	72	4	68	68	...	100·0	482 12 0	.....	1 11 0	1 11 0	96 0 0	482 12 0	363 12 0	
468	68 9 39½	991	302 20 60½	1,087	17	1,070	1,050	20	98·13	3,028 4 0	709 3 8	135 1 8	844 5 4	3,745 6 0	1,334 14 5	3,963 3 11	
426	307 13 31	616	815 36 32½	691	57	634	596	38	94·006	16,492 12 4	473 8 5	201 13 5	675 5 10	1,677 11 0	16,429 5 3	1,822 11 0	
53	19 5 75½	168	324 17 18	202	24	178	159	19	89·32	861 6 4	.....	77 13 4	77 13 4	576 0 0	856 6 10	706 0 6	
479	326 19 26½	684	1,140 13 50½	893	81	812	755	57	92·98	17,354 2 8	473 8 5	279 10 9	753 3 2	2,253 11 0	17,285 12 1	2,530 11 6	
945	394 28 65½	1076	1,442 34 30½	1,980	98	1,882	1,805	77	95·90	20,382 6 8	1,182 12 1	414 19 5	1,597 8 6	5,999 1 0	18,620 10 6	6,493 15 5	

S. R. ARTHUR,
Acting Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 5514 of 1902.

Camp Castle Rock, 16th October 1902.

Submitted to Government in the Revenue Department.

2. The financial results of the year under review and the two previous years are as follows:— Financial results.

	1901-1902.	1900-1901.	1899-1900.	Annual Average. 1894 @ 1899.
	Rs.	Rs.	Rs.	Rs.
Gross receipts	225 lákhs.	226 lákhs.	216 lákhs.	225 lákhs.
Net „	209 „	210 „	199 „	210 „
Expenditure exclusive of refunds	15·94 „	15·99 „	16·64 „	15·56 „
Percentage of charges to net receipts	7·6	7·6 „	8·4	7·4

3. The gross and the net receipts during the year under review show decreases of Rs. 73,596 and Rs. 1,02,342 respectively. These were mainly due to (1) less importations of Goa salt owing to high cost price prevailing in Goa, and (2) decrease in the sales of Baragra salt. There was on the other hand an increase of Rs. 2,05,562 in the receipts under Excise Duty on salt issued from Sea-salt works in this Presidency. This increase prevented the decrease in the total receipts assuming higher proportions. Receipts.

4. Not taking into account the disbursement under "Excise duty on salt refunded"; the total expenditure during the year shows a decrease of Rs. 5,201-4-1, due to smaller expenditure under "Grain Compensation" and "Boat Stores and Repairs." The increase of Rs. 33,948-1-0 under "Excise duty on salt refunded" is due to arrears due to Government salt agents on account of wastage allowance on salt having been paid during the year. Expenditure.

5. The subjoined table shows the opening and the closing balances and the operations of the year in the year under review as compared with those of the previous year:— Operations of the year.

		No. of Salt works in operation.	Opening balance.	Manufactured during the year.	Total stock.	Removed during the year.			Loss and wastage.	Closing balance.
						On payment of full duty.	Free or on payment of Nominal duty.	Total.		
			In mds.	In mds.	In mds.	In mds.	In mds.	In mds.	In mds.	In mds.
Baragra salt ...	1901-02.	2	3,535,988	2,134,834	5,670,822	2,019,469	1,261	2,020,720	187,344	3,462,758
	1900-01.	2	4,926,279	659,175	5,585,454	2,035,821	1,031	2,036,852	12,614	3,535,988
Bulsar Sea-salt ...	1901-02.	1	376,436	232,321	608,757	257,461	.....	257,461	7,218	344,078
	1900-01.	1	239,998	387,384	627,372	247,738	.....	247,738	3,198	376,436
Rest of Presidency Sea-salt.	1901-02.	436	2,520,413	6,830,283	9,350,696	6,502,632	807,974	7,310,606	829,879	1,210,211
	1900-01.	437	673,032	9,766,442	10,439,474	6,202,157	762,879	6,965,036	954,025	2,520,413
Imported salt ...	1901-02.	...	.....	.....	.....	.....	.....	253,987	.....	.....
	1900-01.	...	.....	.....	.....	.....	.....	309,770	.....	.....
Total ...	1901-02.	439	6,432,837	9,197,438	15,630,275	8,779,552	809,235	9,842,774	1,024,441	50,17,047
	1900-01.	440	5,839,299	10,813,001	16,652,300	8,485,716	763,910	9,559,396	969,837	64,82,837
Total, Increase or Decrease		—1	+593,538	—1,615,563	—1,022,025	+293,836	+45,325	+283,378	+54,604	—14,15,790

Total quantity supplied to the trade.

6. The total quantity of salt supplied to the trade during the year was 98,42,774 maunds against 95,59,396 maunds in the previous year, showing an increase of 2,83,378 maunds. This occurred under Sea-salt and is ascribed to the causes explained in paragraph 10 below.

Total loss and wastage.

7. The amount written off as loss and wastage on all kinds of salt was 10,24,441 maunds as compared with 9,69,837 maunds in the previous year, the percentage of loss and wastage to stock being 6·5 in the year under review against 5·8 in the previous year. The increase is chiefly in Baragra salt and is due to reasons given in paragraph 9 (5) below.

Local consumption.

8. The total quantity of salt removed for consumption in the Presidency during the year was 27,31,011 maunds against 28,99,782 maunds in the previous year, the average consumption per head of population being 10·71 lbs. as compared with 11·38 lbs. in the previous year. The decrease is mainly attributed to the effects of the late famine.

Operations in Baragra salt.

9. The most prominent points in the operations of the Baragra salt during the year under review are :—

(1) A large decrease of 13,90,291 maunds in the opening balance. This is explained by the fact that the storage of the previous year (1900-1901) was undertaken in March and not in April as usual owing to fear of dust-storms. Thus a large portion of the produce of that year was shown as the produce of the year 1899-1900.

(2) The unusual increase in the outturn of salt, viz., 6,65,119 maunds during the manufacturing season of 1901-1902 (*vide* paragraph 16 of the Report) although the number of pans worked was the same as in the previous season. This increase is attributed to the fact that the pans this year were got ready much sooner than last year, with the result that the intense heat that prevailed in the month of October 1901 considerably helped the manufacture of salt.

(3) Smaller removals of duty-paid salt.

(*a*) for local consumption—the decrease being 58,157 maunds due to the effects of the late famine ;

(*b*) for exports to Málwa and Rájputána in Central India, the quantity exported being less by 59,381 maunds as compared with the previous year. The decrease is ascribed to the growing popularity in those districts of Sámbhur salt.

(4) Large exports to the United Provinces, the increase in the year under review being 1,11,240 maunds. This is attributed to superior quality of the Baragra salt now produced and the facilities afforded by the through booking system. This system has been gaining popularity among the traders, as nearly one-third of the total issues of Baragra salt from Main Stores was removed by this method. The total decrease is therefore only 16,132 maunds as compared with the previous year. Notwithstanding this fact, the removals in the year were greater than those in any of the six preceding years.

(5) An increase of 1,74,730 maunds in loss and wastage, due chiefly to the clearing of three heaps, whereas no heap was cleared during the preceding year.

(6) Unsatisfactory state of the engines supplied by the Railway Company. The necessity for the early supply of Light Engines in their stead has already been brought to the notice of Government, and it is hoped the Company will arrange to supply them early next year. Notwithstanding this drawback, the storage operations were highly satisfactory, due to the careful supervision of Mr. Bulkley and the new Inspector, Khan Sáheb Gulam Yassin.

Sea-salt.

10. The most noticeable points in connection with sea-salt are :—

(1) A large decrease of 30,91,221 maunds in the manufacture of salt due chiefly to the early setting in of the monsoon and to high spring-tides in 1901.

(2) An increase of 9,723 maunds in the removal of Dhárasna salt due to larger demands in the Broach District and Gáikwár's territory, the latter having consumed in the year a smaller quantity of Baragra salt.

(3) An increase in exports of—

(*a*) 19,087 maunds to Central Provinces due to smaller exports of Baragra salt.

(*b*) 10,035 maunds to the Nizám's territory. This increase over the increase of 1,60,544 maunds in the year 1900-1901 is certainly very noteworthy, as observed by the Collector.

(*c*) 1,09,692 maunds to Calcutta due to prices ruling being very low owing to the crowded state of the platforms in the Uran and Káranja Tálukas and the consequent anxiety of the Shilotris to make room for the new crop.

(4) A net decrease of 55,398 maunds in the exports to Mysore due to the increased competition of Madras salt made on Bombay methods.

(5) An increase of 3,02,764 maunds in the exports to the Madras Presidency due to the same cause as has been given above for the increase of exports to Calcutta.

Fish-curing Yards.

11. The number of Fish-curing yards opened during the year was the same as in the previous year. The quantity of fish brought to be cured was, however, the largest on record during the last 10 years. The quantity removed also increased from 1,10,736 maunds to 1,88,259 maunds. The profits also rose from Rs. 4,207 to Rs. 14,509-14-10. These results are most satisfactory and reflect credit on Mr. Jardine and his subordinates.

Offences.

12. The number of cases detected decreased from 2,436 to 1,678. The percentage of convictions to total prosecutions show a decrease of ·39 only.

Remarks.

13. The Commissioner has pleasure in endorsing the commendations bestowed by the Collector on the officers mentioned by him for their good work.

14. Mr. Arthur was in charge of the Department for the whole year and worked well and energetically throughout.

J. POLLEN,

Commissioner of Customs, Salt,
Opium and Abkári.

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Annual Reports.

Report on the Administration of the Salt Department of the Bombay Presidency for the year 1901-1902.

No. 7747.

REVENUE DEPARTMENT.

Bombay Castle, 4th November 1902.

Memorandum from the Commissioner of Customs, Salt, Opium and A'bkári, No. 5514, dated 16th October 1902—Submitting with his review a letter No. 4935, dated 15th September 1902, from the Collector of Salt Revenue, Bombay, who submits the Annual Report on the Administration of the Salt Department of the Bombay Presidency for the year 1901-1902.

RESOLUTION.—Recorded.

P. J. MEAD,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and A'bkári,
The Collector of Salt Revenue,
The Commissioners of Divisions,
All Collectors in the Presidency proper,
The Collector of Land Revenue, Customs and Opium, Bombay,
The Director of Land Records and Agriculture,
The Accountant General,
The Judicial Department of the Secretariat,
The Political Department of the Secretariat,
} With copies of the report.
The Government of India,
The Under Secretary of State for India.
} By letter.

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